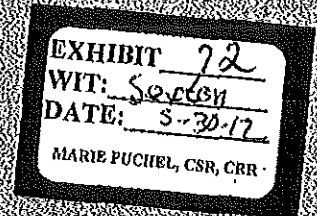


## **EXHIBIT 13**

Mr. Eric Smith  
Trustee, CEO Panel Processing Inc.

October 17, 2011



Dear Mr. Smith:

Please find enclosed my request for \$6,487.51 for Professional legal services in the trustee dispute between Mr. Robert Karsten, Mr. Eric Smith and me. My request is pursuant to Panel Processing, Inc. employee stock ownership plan and money purchase pension plan Restated January 1, 2009 page 74 section f paragraph 1.

The fees represented are for the period of time during which my position as a Trustee is not in dispute.



Brian Sexton  
853 Marshall Rd  
Coldwater MI, 49036